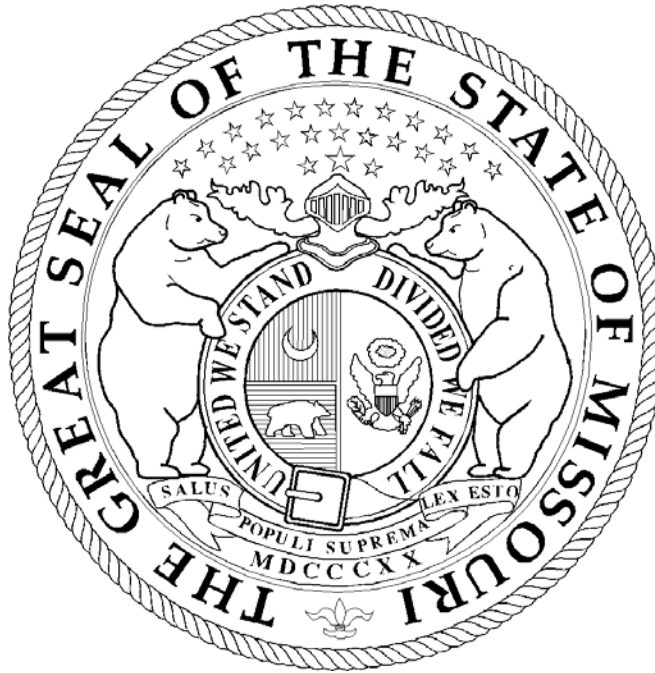


STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2006

**OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING**

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2006 proposal to establish cost allocations or billings for fiscal year 2008 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Thomas Sadowski

Name of Official Thomas Sadowski, CGFM, CPA

Title Director, Division of Accounting

Date of Execution June 21, 2007

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2006

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2008.

The fixed allocations for the Fiscal Year 2008 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2004 allocations from the Actual Fiscal Year 2006 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2006 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management, Design and Construction
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier
- Office of Administration - Information Technology Services

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Opie, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI

Page 1

FIXED COSTS FOR USE IN FY 2008

BASED ON FY 2006 ACTUAL COSTS WITH CARRY-FORWARD

| | BUILDING USE & BPB | FACILITIES MANAGEMENT | INSURANCE (1) | WORKERS' COMPENSATION | BUDGET & PLANNING | ACCOUNTING & PAYROLL | PERSONNEL |
|----------------------|-----------------------|--------------------------|------------------|--------------------------|----------------------|-------------------------|-----------|
| LEGISLATURE | 479,551 | 210,678 | 609 | 65,032 | --- | 33,615 | --- |
| JUDICIARY | (320,379) | 54,136 | 3,770 | 933,968 | 38,983 | 161,541 | --- |
| GOVERNOR | 58,077 | (21,800) | 26 | --- | 81,728 | 2,462 | --- |
| LT GOVERNOR | (15,723) | 3,065 | 4 | --- | 18,062 | 527 | --- |
| AUDITOR | 122,626 | 2,873 | 92 | (2,593) | 22,485 | 5,042 | --- |
| ATTORNEY GENERAL | 404,103 | 68,930 | 381 | 96,387 | 8,699 | 30,603 | --- |
| AGRICULTURE | 91,925 | 209,860 | 167 | 11,065 | 53,784 | 33,888 | 18,751 |
| INSURANCE | 192,987 | --- | 543 | 68,495 | 39,041 | 10,930 | 8,538 |
| CONSERVATION | --- | --- | 1,996 | --- | 6,058 | 172,380 | --- |
| ECONOMIC DEVELOPMENT | 316,195 | 40,455 | 1,529 | 378,216 | 76,155 | 100,821 | 88,203 |
| EDUCATION | 179,273 | 207,435 | 1,865 | 1,512,554 | 68,047 | 474,329 | --- |
| HIGHER ED | --- | --- | (22,340) | (1,613,067) | 66,554 | 9,088 | --- |
| HEALTH | 244,057 | 48,875 | 1,527 | (35,488) | 16,796 | 255,259 | 132,475 |
| HIGHWAYS | (107,952) | --- | 6,062 | --- | 109,684 | 439,010 | --- |
| LABOR | 167,697 | 37,602 | 76 | 405,482 | 47,341 | 88,711 | 68,130 |
| MENTAL HEALTH | 202,160 | 86,939 | 8,530 | 5,899,754 | 57,491 | 401,143 | 596,204 |
| NATURAL RESOURCES | 1,087,888 | (719,776) | 1,622 | 53,184 | 70,282 | 137,592 | 121,227 |
| PUBLIC SAFETY | 285,521 | 134,061 | 61,021 | 1,688,161 | 70,495 | 244,877 | 221,503 |
| SOCIAL SERVICES | 1,963,083 | 1,267,665 | 7,028 | 2,139,094 | 149,032 | 544,923 | 654,525 |
| CORRECTIONS | 270,125 | --- | 12,164 | 5,237,690 | 51,437 | 462,486 | 845,692 |
| TOTAL | 5,621,214 | 1,630,998 | 86,672 | 16,837,934 | 1,052,154 | 3,609,227 | 2,755,248 |

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2008
 BASED ON FY 2006 ACTUAL COSTS WITH CARRY-FORWARD

| | PURCHASING | GENERAL SERVICES (2) | TREASURER DISBURSEMENTS | RECORDS MANAGEMENT | SECURITY | REVENUE CASHIER | INFO TECH SERVICES (3) | TOTAL FIXED FY 08 |
|----------------------|------------|----------------------------|----------------------------|-----------------------|----------|--------------------|------------------------------|----------------------|
| LEGISLATURE | --- | 10,645 | 992 | (19,801) | 123,608 | (63) | --- | 904,866 |
| JUDICIARY | --- | 58,027 | 4,821 | 396,046 | 29,089 | (282) | --- | 1,359,720 |
| GOVERNOR | (70) | (2,941) | 71 | (959) | 10,061 | 9 | 2,624 | 129,288 |
| LT GOVERNOR | (2) | 565 | 16 | 2,148 | 2,455 | --- | (3,900) | 7,217 |
| AUDITOR | 421 | 2,069 | 147 | 33,578 | 21,397 | (27) | --- | 208,110 |
| ATTORNEY GENERAL | 1,148 | 5,272 | 892 | 524,640 | 65,334 | (63) | --- | 1,206,326 |
| AGRICULTURE | 2,194 | 8,050 | 963 | 33,684 | 38,069 | (80) | --- | 502,320 |
| INSURANCE | 5,051 | 2,988 | 314 | 86,247 | 53,590 | --- | --- | 468,724 |
| CONSERVATION | 35,008 | 30,647 | 4,935 | 18,669 | --- | (198) | --- | 269,495 |
| ECONOMIC DEVELOPMENT | 44,198 | 24,519 | 2,883 | 120,743 | 74,535 | (105) | --- | 1,268,347 |
| EDUCATION | 11,657 | 37,555 | 12,990 | 62,943 | 113,035 | (2,567) | --- | 2,679,116 |
| HIGHER ED | 9,229 | (204,341) | 254 | 11,392 | --- | (1,938) | --- | (1,745,169) |
| HEALTH | 170,179 | 23,936 | 7,111 | 256,765 | 26,365 | 2,632 | --- | 1,150,489 |
| HIGHWAYS | --- | 93,838 | 11,099 | 13,595 | 187,569 | (1,895) | --- | 751,010 |
| LABOR | 12,559 | 13,089 | 2,520 | 175,774 | 641 | (436) | --- | 1,019,186 |
| MENTAL HEALTH | 198,857 | 122,364 | 11,854 | 89,720 | --- | (658) | --- | 7,674,358 |
| NATURAL RESOURCES | 31,653 | 28,296 | 3,683 | 128,807 | (51,603) | (474) | --- | 892,381 |
| PUBLIC SAFETY | 130,955 | 66,631 | 7,189 | 160,076 | 31,054 | 1,436 | --- | 3,102,980 |
| SOCIAL SERVICES | 303,294 | 109,078 | 33,873 | 331,670 | 105,138 | (1,693) | --- | 7,606,710 |
| CORRECTIONS | 381,815 | 136,648 | 13,495 | 503,772 | --- | (1,092) | --- | 7,914,232 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 1,338,146 | 566,935 | 120,102 | 2,929,509 | 830,337 | (7,494) | (1,276) | 37,369,706 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

37,369,706

Notes:

(2) Risk management administration, mail services, and administrative services to the Office of Administration.

(3) Information Technology Services Cost Pool was added back in this year because Office Automation moved from Commissioner of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

| BUILDING USE & BPB | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 505,159 | 530,767 | (25,608) | 505,159 | 479,551 |
| JUDICIARY | 46,561 | 413,501 | (366,940) | 46,561 | (320,379) |
| GOVERNOR | 42,180 | 104,887 | (62,707) | 120,784 | 58,077 |
| LT GOVERNOR | 7,740 | 31,203 | (23,463) | 7,740 | (15,723) |
| AUDITOR | 71,083 | 210,415 | (139,332) | 261,958 | 122,626 |
| ATTORNEY GENERAL | 133,254 | 241,721 | (108,467) | 512,570 | 404,103 |
| AGRICULTURE | 88,562 | 85,199 | 3,363 | 88,562 | 91,925 |
| INSURANCE | 152,149 | 432,028 | (279,879) | 472,866 | 192,987 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 295,650 | 841,672 | (546,022) | 862,217 | 316,195 |
| EDUCATION | 166,302 | 211,154 | (44,852) | 224,125 | 179,273 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 191,969 | 680,647 | (488,678) | 732,735 | 244,057 |
| HIGHWAYS | --- | 107,952 | (107,952) | --- | (107,952) |
| LABOR | 46,386 | 192,686 | (146,300) | 313,997 | 167,697 |
| MENTAL HEALTH | 125,308 | 110,908 | 14,400 | 187,760 | 202,160 |
| NATURAL RESOURCES | 99,658 | 241,552 | (141,894) | 1,229,782 | 1,087,888 |
| PUBLIC SAFETY | 267,451 | 518,638 | (251,187) | 536,708 | 285,521 |
| SOCIAL SERVICES | 1,060,935 | 3,960,057 | (2,899,122) | 4,862,205 | 1,963,083 |
| CORRECTIONS | 141,082 | 497,765 | (356,683) | 626,808 | 270,125 |
| TOTAL | 3,441,429 | 9,412,752 | (5,971,323) | 11,592,537 | 5,621,214 |

NOTES: The carry-forward only Includes use charges in lieu of depreciation for Building Use I, II, III, IV, and V cost pools.
The operation and maintenance costs of the Board of Public Buildings I and II cost pools were allocated to "All Other" since these costs will be direct billed in Fiscal Year 2007.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

| FACILITIES MANAGEMENT, DESIGN & CONSTRUCTION | 2006 CARRY-FORWARD | PENROSE FAMILY CENTER ADJUSTMENT | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|---|-----------------------|--|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | 1,711,977 | (1,711,977) | 1,922,655 | 210,678 |
| JUDICIARY | --- | --- | 343,630 | (343,630) | 397,766 | 54,136 |
| GOVERNOR | --- | --- | 301,349 | (301,349) | 279,549 | (21,800) |
| LT GOVERNOR | --- | --- | 26,395 | (26,395) | 29,460 | 3,065 |
| AUDITOR | --- | --- | 17,079 | (17,079) | 19,952 | 2,873 |
| ATTORNEY GENERAL | --- | --- | 602,767 | (602,767) | 671,697 | 68,930 |
| AGRICULTURE | --- | --- | 656,139 | (656,139) | 865,999 | 209,860 |
| INSURANCE | --- | --- | --- | --- | --- | --- |
| CONSERVATION | --- | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | --- | --- | 260,204 | (260,204) | 300,659 | 40,455 |
| EDUCATION | --- | --- | 873,208 | (873,208) | 1,080,643 | 207,435 |
| HIGHER ED | --- | --- | --- | --- | --- | --- |
| HEALTH | --- | --- | 345,736 | (345,736) | 394,611 | 48,875 |
| HIGHWAYS | --- | --- | --- | --- | --- | --- |
| LABOR | --- | --- | 252,926 | (252,926) | 290,528 | 37,602 |
| MENTAL HEALTH | --- | --- | 548,967 | (548,967) | 635,906 | 86,939 |
| NATURAL RESOURCES | --- | --- | 1,185,902 | (1,185,902) | 466,126 | (719,776) |
| PUBLIC SAFETY | --- | --- | 3,629 | (3,629) | 137,690 | 134,061 |
| SOCIAL SERVICES | 335,371 | 223,129 | 1,544,959 | (986,459) | 2,254,124 | 1,267,665 |
| CORRECTIONS | --- | --- | --- | --- | --- | --- |
| TOTAL | 335,371 | 223,129 | 8,674,867 | (8,116,367) | 9,747,365 | 1,630,998 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

NOTES: In FY05 an adjustment was made to Facilities Management to back out operation and maintenance costs of the state owned buildings in the facilities manager cost pool, since these costs will be direct billed in Fiscal Year 2007. The costs of the Penrose Family Center (Prince Hall) was accidentally backed out as well. Therefore, these costs are being added back in this year.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

| INSURANCE | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 558 | 507 | 51 | 558 | 609 |
| JUDICIARY | 3,275 | 2,780 | 495 | 3,275 | 3,770 |
| GOVERNOR | 25 | 24 | 1 | 25 | 26 |
| LT GOVERNOR | 5 | 6 | (1) | 5 | 4 |
| AUDITOR | 98 | 104 | (6) | 98 | 92 |
| ATTORNEY GENERAL | 349 | 317 | 32 | 349 | 381 |
| AGRICULTURE | 489 | 811 | (322) | 489 | 167 |
| INSURANCE | 473 | 403 | 70 | 473 | 543 |
| CONSERVATION | 1,691 | 1,386 | 305 | 1,691 | 1,996 |
| ECONOMIC DEVELOPMENT | 1,335 | 1,141 | 194 | 1,335 | 1,529 |
| EDUCATION | 2,055 | 2,245 | (190) | 2,055 | 1,865 |
| HIGHER ED | 469 | 23,278 | (22,809) | 469 | (22,340) |
| HEALTH | 1,512 | 1,497 | 15 | 1,512 | 1,527 |
| HIGHWAYS | 5,438 | 4,814 | 624 | 5,438 | 6,062 |
| LABOR | 787 | 1,498 | (711) | 787 | 76 |
| MENTAL HEALTH | 8,135 | 7,740 | 395 | 8,135 | 8,530 |
| NATURAL RESOURCES | 1,725 | 1,828 | (103) | 1,725 | 1,622 |
| PUBLIC SAFETY | 90,910 | 120,799 | (29,889) | 90,910 | 61,021 |
| SOCIAL SERVICES | 6,814 | 6,600 | 214 | 6,814 | 7,028 |
| CORRECTIONS | 10,710 | 9,256 | 1,454 | 10,710 | 12,164 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 136,853 | 187,034 | (50,181) | 136,853 | 86,672 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

| WORKERS' COMP | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 48,362 | 31,692 | 16,670 | 48,362 | 65,032 |
| JUDICIARY | 1,068,194 | 1,202,420 | (134,226) | 1,068,194 | 933,968 |
| GOVERNOR | --- | --- | --- | --- | --- |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | --- | 2,593 | (2,593) | --- | (2,593) |
| ATTORNEY GENERAL | 53,830 | 11,273 | 42,557 | 53,830 | 96,387 |
| AGRICULTURE | 34,604 | 58,143 | (23,539) | 34,604 | 11,065 |
| INSURANCE | 37,656 | 6,817 | 30,839 | 37,656 | 68,495 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 264,616 | 151,016 | 113,600 | 264,616 | 378,216 |
| EDUCATION | 963,456 | 414,358 | 549,098 | 963,456 | 1,512,554 |
| HIGHER ED | 2,548 | 1,618,163 | (1,615,615) | 2,548 | (1,613,067) |
| HEALTH | 189,228 | 413,944 | (224,716) | 189,228 | (35,488) |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 395,860 | 386,238 | 9,622 | 395,860 | 405,482 |
| MENTAL HEALTH | 6,240,916 | 6,582,078 | (341,162) | 6,240,916 | 5,899,754 |
| NATURAL RESOURCES | 400,650 | 748,116 | (347,466) | 400,650 | 53,184 |
| PUBLIC SAFETY | 1,440,698 | 1,193,235 | 247,463 | 1,440,698 | 1,688,161 |
| SOCIAL SERVICES | 2,248,393 | 2,357,692 | (109,299) | 2,248,393 | 2,139,094 |
| CORRECTIONS | 5,347,085 | 5,456,480 | (109,395) | 5,347,085 | 5,237,690 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 18,736,096 | 20,634,258 | (1,898,162) | 18,736,096 | 16,837,934 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

| BUDGET & PLANNING | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | 35,134 | 32,753 | 2,381 | 36,602 | 38,983 |
| GOVERNOR | 60,009 | 40,798 | 19,211 | 62,517 | 81,728 |
| LT GOVERNOR | 10,187 | 2,738 | 7,449 | 10,613 | 18,062 |
| AUDITOR | 16,955 | 12,134 | 4,821 | 17,664 | 22,485 |
| ATTORNEY GENERAL | 6,264 | 4,090 | 2,174 | 6,525 | 8,699 |
| AGRICULTURE | 45,429 | 38,973 | 6,456 | 47,328 | 53,784 |
| INSURANCE | 25,379 | 12,777 | 12,602 | 26,439 | 39,041 |
| CONSERVATION | 7,884 | 10,039 | (2,155) | 8,213 | 6,058 |
| ECONOMIC DEVELOPMENT | 74,480 | 75,917 | (1,437) | 77,592 | 76,155 |
| EDUCATION | 88,735 | 113,131 | (24,396) | 92,443 | 68,047 |
| HIGHER ED | 61,881 | 59,794 | 2,087 | 64,467 | 66,554 |
| HEALTH | 53,817 | 93,087 | (39,270) | 56,066 | 16,796 |
| HIGHWAYS | 81,895 | 57,529 | 24,366 | 85,318 | 109,684 |
| LABOR | 40,138 | 34,612 | 5,526 | 41,815 | 47,341 |
| MENTAL HEALTH | 72,788 | 91,127 | (18,339) | 75,830 | 57,491 |
| NATURAL RESOURCES | 59,469 | 51,141 | 8,328 | 61,954 | 70,282 |
| PUBLIC SAFETY | 82,435 | 97,820 | (15,385) | 85,880 | 70,495 |
| SOCIAL SERVICES | 155,763 | 169,004 | (13,241) | 162,273 | 149,032 |
| CORRECTIONS | 55,437 | 61,754 | (6,317) | 57,754 | 51,437 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 1,034,079 | 1,059,218 | (25,139) | 1,077,293 | 1,052,154 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

| ACCOUNTING & PAYROLL | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 25,034 | 17,433 | 7,601 | 26,014 | 33,615 |
| JUDICIARY | 115,352 | 73,682 | 41,670 | 119,871 | 161,541 |
| GOVERNOR | 1,811 | 1,231 | 580 | 1,882 | 2,462 |
| LT GOVERNOR | 378 | 244 | 134 | 393 | 527 |
| AUDITOR | 4,217 | 3,557 | 660 | 4,382 | 5,042 |
| ATTORNEY GENERAL | 21,684 | 13,615 | 8,069 | 22,534 | 30,603 |
| AGRICULTURE | 28,144 | 23,502 | 4,642 | 29,246 | 33,888 |
| INSURANCE | 8,996 | 7,415 | 1,581 | 9,349 | 10,930 |
| CONSERVATION | 136,362 | 105,686 | 30,676 | 141,704 | 172,380 |
| ECONOMIC DEVELOPMENT | 81,018 | 64,389 | 16,629 | 84,192 | 100,821 |
| EDUCATION | 433,043 | 408,723 | 24,320 | 450,009 | 474,329 |
| HIGHER ED | 7,620 | 6,450 | 1,170 | 7,918 | 9,088 |
| HEALTH | 212,398 | 177,858 | 34,540 | 220,719 | 255,259 |
| HIGHWAYS | 526,037 | 633,671 | (107,634) | 546,644 | 439,010 |
| LABOR | 71,490 | 57,069 | 14,421 | 74,290 | 88,711 |
| MENTAL HEALTH | 298,758 | 208,075 | 90,683 | 310,460 | 401,143 |
| NATURAL RESOURCES | 139,059 | 145,974 | (6,915) | 144,507 | 137,592 |
| PUBLIC SAFETY | 183,438 | 129,185 | 54,253 | 190,624 | 244,877 |
| SOCIAL SERVICES | 429,523 | 330,949 | 98,574 | 446,349 | 544,923 |
| CORRECTIONS | 373,040 | 298,207 | 74,833 | 387,653 | 462,486 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 3,097,402 | 2,706,915 | 390,487 | 3,218,740 | 3,609,227 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

| PERSONNEL | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | --- | --- | --- | --- | --- |
| LT GOVERNOR | --- | --- | --- | --- | --- |
| AUDITOR | --- | --- | --- | --- | --- |
| ATTORNEY GENERAL | --- | --- | --- | --- | --- |
| AGRICULTURE | 26,563 | 35,586 | (9,023) | 27,774 | 18,751 |
| INSURANCE | 11,272 | 14,520 | (3,248) | 11,786 | 8,538 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 114,683 | 146,390 | (31,707) | 119,910 | 88,203 |
| EDUCATION | --- | --- | --- | --- | --- |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 172,515 | 220,418 | (47,903) | 180,378 | 132,475 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 87,532 | 110,923 | (23,391) | 91,521 | 68,130 |
| MENTAL HEALTH | 788,568 | 1,016,874 | (228,306) | 824,510 | 596,204 |
| NATURAL RESOURCES | 157,125 | 200,185 | (43,060) | 164,287 | 121,227 |
| PUBLIC SAFETY | 221,622 | 231,843 | (10,221) | 231,724 | 221,503 |
| SOCIAL SERVICES | 803,173 | 988,429 | (185,256) | 839,781 | 654,525 |
| CORRECTIONS | 1,068,904 | 1,340,836 | (271,932) | 1,117,624 | 845,692 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 3,451,957 | 4,306,004 | (854,047) | 3,609,295 | 2,755,248 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

| PURCHASING | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | 2 | 74 | (72) | 2 | (70) |
| LT GOVERNOR | --- | 2 | (2) | --- | (2) |
| AUDITOR | 515 | 619 | (104) | 525 | 421 |
| ATTORNEY GENERAL | 2,334 | 3,566 | (1,232) | 2,380 | 1,148 |
| AGRICULTURE | 4,816 | 7,531 | (2,715) | 4,909 | 2,194 |
| INSURANCE | 4,085 | 3,198 | 887 | 4,164 | 5,051 |
| CONSERVATION | 43,933 | 53,703 | (9,770) | 44,778 | 35,008 |
| ECONOMIC DEVELOPMENT | 52,312 | 61,433 | (9,121) | 53,319 | 44,198 |
| EDUCATION | 153,833 | 298,969 | (145,136) | 156,793 | 11,657 |
| HIGHER ED | 21,427 | 34,037 | (12,610) | 21,839 | 9,229 |
| HEALTH | 180,714 | 194,727 | (14,013) | 184,192 | 170,179 |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | 12,578 | 12,839 | (261) | 12,820 | 12,559 |
| MENTAL HEALTH | 194,373 | 193,630 | 743 | 198,114 | 198,857 |
| NATURAL RESOURCES | 34,861 | 38,740 | (3,879) | 35,532 | 31,653 |
| PUBLIC SAFETY | 119,740 | 110,829 | 8,911 | 122,044 | 130,955 |
| SOCIAL SERVICES | 300,987 | 304,473 | (3,486) | 306,780 | 303,294 |
| CORRECTIONS | 413,485 | 453,112 | (39,627) | 421,442 | 381,815 |
| TOTAL | 1,539,995 | 1,771,482 | (231,487) | 1,569,633 | 1,338,146 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| GENERAL SERVICES | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 7,962 | 20,232 | (12,270) | 22,915 | 10,645 |
| JUDICIARY | 46,637 | 38,404 | 8,233 | 49,794 | 58,027 |
| GOVERNOR | 362 | 3,698 | (3,336) | 395 | (2,941) |
| LT GOVERNOR | 74 | 3,749 | (3,675) | 4,240 | 565 |
| AUDITOR | 1,403 | 8,127 | (6,724) | 8,793 | 2,069 |
| ATTORNEY GENERAL | 4,539 | 3,935 | 604 | 4,668 | 5,272 |
| AGRICULTURE | 4,848 | 3,615 | 1,233 | 6,817 | 8,050 |
| INSURANCE | 2,126 | 8,676 | (6,550) | 9,538 | 2,988 |
| CONSERVATION | 24,132 | 18,303 | 5,829 | 24,818 | 30,647 |
| ECONOMIC DEVELOPMENT | 17,870 | 19,081 | (1,211) | 25,730 | 24,519 |
| EDUCATION | 28,905 | 21,076 | 7,829 | 29,726 | 37,555 |
| HIGHER ED | 712 | 207,617 | (206,905) | 2,564 | (204,341) |
| HEALTH | 20,932 | 18,523 | 2,409 | 21,527 | 23,936 |
| HIGHWAYS | 77,604 | 63,576 | 14,028 | 79,810 | 93,838 |
| LABOR | 11,226 | 9,682 | 1,544 | 11,545 | 13,089 |
| MENTAL HEALTH | 104,011 | 88,615 | 15,396 | 106,968 | 122,364 |
| NATURAL RESOURCES | 23,122 | 18,605 | 4,517 | 23,779 | 28,296 |
| PUBLIC SAFETY | 53,834 | 50,679 | 3,155 | 63,476 | 66,631 |
| SOCIAL SERVICES | 93,487 | 80,552 | 12,935 | 96,143 | 109,078 |
| CORRECTIONS | 119,436 | 105,619 | 13,817 | 122,831 | 136,648 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 643,222 | 792,364 | (149,142) | 716,077 | 566,935 |
| | ===== | ===== | ===== | ===== | ===== |

NOTES: Mail Services will be direct billed starting in FY08, therefore the cost pool was allocated to "All Other."

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| TREASURER DISBURSEMENTS | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|-------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 772 | 582 | 190 | 802 | 992 |
| JUDICIARY | 3,593 | 2,502 | 1,091 | 3,730 | 4,821 |
| GOVERNOR | 55 | 41 | 14 | 57 | 71 |
| LT GOVERNOR | 12 | 8 | 4 | 12 | 16 |
| AUDITOR | 131 | 120 | 11 | 136 | 147 |
| ATTORNEY GENERAL | 660 | 453 | 207 | 685 | 892 |
| AGRICULTURE | 851 | 771 | 80 | 883 | 963 |
| INSURANCE | 275 | 246 | 29 | 285 | 314 |
| CONSERVATION | 4,121 | 3,465 | 656 | 4,279 | 4,935 |
| ECONOMIC DEVELOPMENT | 2,455 | 2,121 | 334 | 2,549 | 2,883 |
| EDUCATION | 12,875 | 13,252 | (377) | 13,367 | 12,990 |
| HIGHER ED | 228 | 211 | 17 | 237 | 254 |
| HEALTH | 6,358 | 5,848 | 510 | 6,601 | 7,111 |
| HIGHWAYS | 15,857 | 21,221 | (5,364) | 16,463 | 11,099 |
| LABOR | 2,156 | 1,875 | 281 | 2,239 | 2,520 |
| MENTAL HEALTH | 9,271 | 7,043 | 2,228 | 9,626 | 11,854 |
| NATURAL RESOURCES | 4,198 | 4,874 | (676) | 4,359 | 3,683 |
| PUBLIC SAFETY | 5,644 | 4,315 | 1,329 | 5,860 | 7,189 |
| SOCIAL SERVICES | 31,693 | 30,725 | 968 | 32,905 | 33,873 |
| CORRECTIONS | 11,537 | 10,020 | 1,517 | 11,978 | 13,495 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 112,742 | 109,693 | 3,049 | 117,053 | 120,102 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| RECORDS MANAGEMENT | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | 19,801 | (19,801) | --- | (19,801) |
| JUDICIARY | 407,479 | 426,783 | (19,304) | 415,350 | 396,046 |
| GOVERNOR | 28 | 1,016 | (988) | 29 | (959) |
| LT GOVERNOR | 2,308 | 2,513 | (205) | 2,353 | 2,148 |
| AUDITOR | 41,439 | 50,100 | (8,661) | 42,239 | 33,578 |
| ATTORNEY GENERAL | 549,326 | 584,622 | (35,296) | 559,936 | 524,640 |
| AGRICULTURE | 34,192 | 35,360 | (1,168) | 34,852 | 33,684 |
| INSURANCE | 105,500 | 126,791 | (21,291) | 107,538 | 86,247 |
| CONSERVATION | 16,774 | 15,203 | 1,571 | 17,098 | 18,669 |
| ECONOMIC DEVELOPMENT | 120,050 | 121,676 | (1,626) | 122,369 | 120,743 |
| EDUCATION | 77,296 | 93,142 | (15,846) | 78,789 | 62,943 |
| HIGHER ED | 18,775 | 26,520 | (7,745) | 19,137 | 11,392 |
| HEALTH | 275,663 | 299,886 | (24,223) | 280,988 | 256,765 |
| HIGHWAYS | 24,049 | 34,968 | (10,919) | 24,514 | 13,595 |
| LABOR | 216,764 | 261,941 | (45,177) | 220,951 | 175,774 |
| MENTAL HEALTH | 89,859 | 91,734 | (1,875) | 91,595 | 89,720 |
| NATURAL RESOURCES | 136,656 | 147,145 | (10,489) | 139,296 | 128,807 |
| PUBLIC SAFETY | 172,485 | 188,226 | (15,741) | 175,817 | 160,076 |
| SOCIAL SERVICES | 526,844 | 732,194 | (205,350) | 537,020 | 331,670 |
| CORRECTIONS | 505,285 | 516,557 | (11,272) | 515,044 | 503,772 |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 3,320,772 | 3,776,178 | (455,406) | 3,384,915 | 2,929,509 |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| SECURITY | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 152,842 | 184,184 | (31,342) | 154,950 | 123,608 |
| JUDICIARY | 23,245 | 17,721 | 5,524 | 23,565 | 29,089 |
| GOVERNOR | 10,189 | 10,458 | (269) | 10,330 | 10,061 |
| LT GOVERNOR | 2,229 | 2,034 | 195 | 2,260 | 2,455 |
| AUDITOR | 28,658 | 36,314 | (7,656) | 29,053 | 21,397 |
| ATTORNEY GENERAL | 56,679 | 48,806 | 7,873 | 57,461 | 65,334 |
| AGRICULTURE | 36,937 | 36,314 | 623 | 37,446 | 38,069 |
| INSURANCE | 46,808 | 40,671 | 6,137 | 47,453 | 53,590 |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | 68,461 | 63,331 | 5,130 | 69,405 | 74,535 |
| EDUCATION | 109,218 | 106,908 | 2,310 | 110,725 | 113,035 |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | 24,200 | 22,369 | 1,831 | 24,534 | 26,365 |
| HIGHWAYS | 177,679 | 170,239 | 7,440 | 180,129 | 187,569 |
| LABOR | 318 | --- | 318 | 323 | 641 |
| MENTAL HEALTH | --- | --- | --- | --- | --- |
| NATURAL RESOURCES | 25,155 | 102,260 | (77,105) | 25,502 | (51,603) |
| PUBLIC SAFETY | 30,568 | 30,504 | 64 | 30,990 | 31,054 |
| SOCIAL SERVICES | 101,258 | 98,774 | 2,484 | 102,654 | 105,138 |
| CORRECTIONS | --- | --- | --- | --- | --- |
| TOTAL | 894,444 | 970,887 | (76,443) | 906,780 | 830,337 |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| REVENUE CASHIER | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|----------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | 336 | 736 | (400) | 337 | (63) |
| JUDICIARY | 1,836 | 3,961 | (2,125) | 1,843 | (282) |
| GOVERNOR | 29 | 49 | (20) | 29 | 9 |
| LT GOVERNOR | 6 | 12 | (6) | 6 | --- |
| AUDITOR | 70 | 167 | (97) | 70 | (27) |
| ATTORNEY GENERAL | 148 | 360 | (212) | 149 | (63) |
| AGRICULTURE | 111 | 302 | (191) | 111 | (80) |
| INSURANCE | --- | --- | --- | --- | --- |
| CONSERVATION | 692 | 1,584 | (892) | 694 | (198) |
| ECONOMIC DEVELOPMENT | 189 | 484 | (295) | 190 | (105) |
| EDUCATION | 7,909 | 18,415 | (10,506) | 7,939 | (2,567) |
| HIGHER ED | 8,909 | 19,789 | (10,880) | 8,942 | (1,938) |
| HEALTH | 2,390 | 2,158 | 232 | 2,400 | 2,632 |
| HIGHWAYS | 1,893 | 5,688 | (3,795) | 1,900 | (1,895) |
| LABOR | 188 | 813 | (625) | 189 | (436) |
| MENTAL HEALTH | 5,803 | 12,285 | (6,482) | 5,824 | (658) |
| NATURAL RESOURCES | 816 | 2,109 | (1,293) | 819 | (474) |
| PUBLIC SAFETY | 2,011 | 2,593 | (582) | 2,018 | 1,436 |
| SOCIAL SERVICES | 14,110 | 29,965 | (15,855) | 14,162 | (1,693) |
| CORRECTIONS | 5,752 | 12,618 | (6,866) | 5,774 | (1,092) |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 53,198 | 114,088 | (60,890) | 53,396 | (7,494) |
| | ===== | ===== | ===== | ===== | ===== |

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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| INFORMATION TECHNOLOGY SERVICES | 2006 CARRY-FORWARD | 2004 ACTUAL | CARRY-FORWARD ADJUSTMENT | 2006 ACTUAL | FIXED FY 08 |
|------------------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|
| LEGISLATURE | --- | --- | --- | --- | --- |
| JUDICIARY | --- | --- | --- | --- | --- |
| GOVERNOR | --- | 32,674 | (32,674) | 35,298 | 2,624 |
| LT GOVERNOR | --- | 10,318 | (10,318) | 6,418 | (3,900) |
| AUDITOR | --- | --- | --- | --- | --- |
| ATTORNEY GENERAL | --- | --- | --- | --- | --- |
| AGRICULTURE | --- | --- | --- | --- | --- |
| INSURANCE | --- | --- | --- | --- | --- |
| CONSERVATION | --- | --- | --- | --- | --- |
| ECONOMIC DEVELOPMENT | --- | --- | --- | --- | --- |
| EDUCATION | --- | --- | --- | --- | --- |
| HIGHER ED | --- | --- | --- | --- | --- |
| HEALTH | --- | --- | --- | --- | --- |
| HIGHWAYS | --- | --- | --- | --- | --- |
| LABOR | --- | --- | --- | --- | --- |
| MENTAL HEALTH | --- | --- | --- | --- | --- |
| NATURAL RESOURCES | --- | --- | --- | --- | --- |
| PUBLIC SAFETY | --- | --- | --- | --- | --- |
| SOCIAL SERVICES | --- | --- | --- | --- | --- |
| CORRECTIONS | --- | --- | --- | --- | --- |
| | ----- | ----- | ----- | ----- | ----- |
| TOTAL | 0 | 42,992 | (42,992) | 41,716 | (1,276) |
| | ===== | ===== | ===== | ===== | ===== |

NOTES: Information Technology Services Cost Pool was added back in this year because Office Automation moved from Commissioner of Administration.